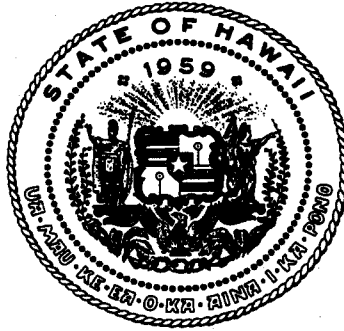


**REQUESTING THE DEPARTMENT OF LAND AND NATURAL  
RESOURCES TO SUBMIT ANNUAL REPORTS ON ALL  
SPECIAL, TRUST, AND REVOLVING FUND TRANSACTIONS  
CARRIED OUT OVER THE PREVIOUS FISCAL YEAR**

**and**

**REQUESTING THE DEPARTMENT OF LAND AND NATURAL  
RESOURCES TO SUBMIT CRITERIA FOR THE ESTABLISHMENT  
AND CONTINUANCE OF ADMINISTRATIVELY ESTABLISHED  
ACCOUNTS AND FUNDS**

**Twenty-Second Legislature  
2003 Regular Session**



**Prepared by**

**THE STATE OF HAWAII  
DEPARTMENT OF LAND AND NATURAL RESOURCES**

**In response to House Concurrent Resolution 125, House Draft 1,  
Senate Draft 1, Seventeenth Legislature, 1993 Session**

**and**

**In response to Section 37-52.5, Hawaii Revised Statutes**

**Honolulu, Hawaii**

**November, 2002**

**REQUESTING THE DEPARTMENT OF LAND AND NATURAL  
RESOURCES TO SUBMIT ANNUAL REPORTS ON ALL  
SPECIAL, TRUST, AND REVOLVING FUND TRANSACTIONS  
CARRIED OUT OVER THE PREVIOUS FISCAL YEAR**

**Twenty-Second Legislature  
2003 Regular Session**

House Concurrent Resolution No. 125, House Draft 1, Senate Draft 1 of the 1993 Legislative Session requests the Department of Land and Natural Resources (DLNR) to submit to the Legislature twenty days prior to each regular session an annual report on the status of each special, trust, or revolving fund under the Department's jurisdiction. The report is to include a summary statement of the total fund transactions in the previous fiscal year, including the fund balance at the beginning of the fiscal year, total deposits and withdrawals, total expenditures made from the fund and the ending fund balance.

The following is the summary statement of DLNR's 36 special, trust and revolving funds for the fiscal year 2002.

**REQUESTING THE DEPARTMENT OF LAND AND NATURAL RESOURCES  
TO SUBMIT A REPORT ON THE ESTABLISHMENT AND CONTINUANCE  
OF ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS**

Act 178, Session Laws of Hawaii 2002, added three new sections to chapter 37, Hawaii Revised Statutes (HRS). One of the sections, specifically section 37-52.5, HRS, *Criteria for the establishment and continuance of administratively established accounts and funds*, requires expending departments or agencies to submit reports to the legislature of newly established operating accounts or funds within thirty working days of its establishment. The report shall include: 1) the justification for the establishment of the account or fund; and 2) the sources of revenue for the fund.

The following two (2) federal accounts were administratively established to receive and expend federal funds.

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Water Conservation Planning

**Legal Authority:** N/A - Non-appropriated Federal Funds

**Fund Type (MOF):** Federal (N)

**Approp. Act No.** S-224-C

**Intended Purpose:**

Federal grant will be used to develop a proto-type state agency water conservation plan, which addresses potable and non-potable water demands through conservation practices and enhanced water use efficiency.

**Current Program Activities:**

To develop a water conservation plan that addresses potable and non-potable water demands (includes identifying practical water conservation measures along with an implementation schedule and budget).

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 0       | 0       |
|                        |         |         |
| Beginning Encumbrances |         |         |
|                        |         |         |
| Revenues               |         |         |
|                        |         |         |
| Expenditures           |         |         |
|                        |         |         |
| Transfers              |         |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 0       |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Federal Emergency Management Agency (FEMA)  
Pre-Disaster Mitigation Program

**Legal Authority:** N/A - Non-appropriated federal funds

**Fund Type (MOF):** Federal (N)

**Approp. Act No.** S-225-C

**Intended Purpose:**

Federal grants will be used to develop a Statewide Drought Risk and Vulnerability Assessment and Geographic Information System (GIS) Mapping analysis under FEMA's Pre-Disaster Mitigation Program. This will identify areas vulnerable to meteorological, hydrological, and agricultural drought, as well as areas vulnerable to environmental and socio-economic impacts due to drought.

**Current Program Activities:**

Develop a Statewide Drought Risk and Vulnerability Assessment and GIS Mapping analysis which will be used to plan, fund, and execute drought mitigation projects and strategies.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 0       | 0       |
|                        |         |         |
| Beginning Encumbrances |         |         |
|                        |         |         |
| Revenues               |         |         |
|                        |         |         |
| Expenditures           |         |         |
|                        |         |         |
| Transfers              |         |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 0       |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Conservation & Resources Enforcement

**Legal Authority:** Act 259, Session Laws of Hawaii (SLH) 2001, as amended by  
Act 177, SLH 2002

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-302-C

**Intended Purpose:**

This fund was administratively established to receive funds from the Boating Special Fund (S-360-C) to fund marine patrol responsibilities that were transferred from the Department of Public Safety pursuant to Act 296, SLH 1996.

**Current Program Activities:**

Enforcement of marine boating and ocean recreation rules relating to boating safety, conservation, and search and rescue.

| Financial Data         |           |         |
|------------------------|-----------|---------|
|                        | FY 2002   | FY 2003 |
| Beginning Cash Balance | 92,775    | 27,073  |
|                        |           |         |
| Beginning Encumbrances | 56,607    | 20,113  |
|                        |           |         |
| Revenues               | 14,600    |         |
|                        |           |         |
| Expenditures           | 1,255,302 |         |
|                        |           |         |
| Transfers              | 1,175,000 |         |
|                        |           |         |
|                        |           |         |
| Ending Cash Balance    | 27,073    |         |
|                        |           |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Comprehensive Review of State Land Leases

**Legal Authority:** Act 109, SLH 1996

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-97-303-C

**Intended Purpose:**

This fund was administratively established to receive funds from the Special Land and Development Fund (S-316-C) to conduct a comprehensive review of chapter 171, HRS.

**Current Program Activities:**

Encumbrance of a consultant contract to complete this project.

| Financial Data         |          |         |
|------------------------|----------|---------|
|                        | FY 2002  | FY 2003 |
| Beginning Cash Balance | 15,176   | 0       |
|                        |          |         |
| Beginning Encumbrances | 15,176   | 0       |
|                        |          |         |
| Revenues               | 0        |         |
|                        |          |         |
| Expenditures           |          |         |
|                        |          |         |
| Transfers              | (15,176) |         |
|                        |          |         |
|                        |          |         |
| Ending Cash Balance    | 0        |         |
|                        |          |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Water Resources

**Legal Authority:** Act 259, SLH 2001, as amended by Act 177, SLH 2002

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-304-C

**Intended Purpose:**

This fund was administratively established to receive funds from the Special Land and Development Fund to revise and update the Hawaii Water Plan. From FY02, funds were consolidated into the Water Resource Management Special Fund (S-326-C).

**Current Program Activities:**

Funds will allow the Commission on Water Resource Management to update the Hawaii Water Plan which consists of: 1) Water Resource Protection Plan, 2) Water Quality Plan, 3) State Water Projects Plan, and 4) County Water Use and Development Plan.

| Financial Data         |          |         |
|------------------------|----------|---------|
|                        | FY 2002  | FY 2003 |
| Beginning Cash Balance | 401,829  | 367,848 |
|                        |          |         |
| Beginning Encumbrances | 389,833  | 367,848 |
|                        |          |         |
| Revenues               |          |         |
|                        |          |         |
| Expenditures           | 21,837   |         |
|                        |          |         |
| Transfers              | (12,144) |         |
|                        |          |         |
|                        |          |         |
| Ending Cash Balance    | 367,848  |         |
|                        |          |         |



**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Park Development and Operation

**Legal Authority:** Act 259, SLH 2001, as amended by Act 177, SLH 2002

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-305-C

**Intended Purpose:**

This fund was administratively established to receive funds from the Special Land and Development Fund to fund a portion of the Division of State Parks Special Repairs and Maintenance operating costs.

**Current Program Activities:**

The major program activity for this fund is to supplement the general funds to cover the land related repairs and maintenance costs for the State Parks system.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 97,171  | 40,843  |
|                        |         |         |
| Beginning Encumbrances | 92,550  | 35,234  |
|                        |         |         |
| Revenues               | 0       |         |
|                        |         |         |
| Expenditures           | 237,492 |         |
|                        |         |         |
| Transfers              | 181,164 |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 40,843  |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Na Ala Hele Program

**Legal Authority:** Act 259, SLH 2001, as amended by Act 177, SLH 2002

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-306-C

**Intended Purpose:**

This fund was administratively established to account for the collection of the highway fuel taxes collected under chapter 243, HRS, Contributions, Fees, etc., to implement the Hawaii Statewide Trail and Access Program (Na Ala Hele).

**Current Program Activities:**

Activities include the planning, developing, acquiring land or rights for public use of land, constructing, restoring, engaging in coordination activities and managing the trails and trail accesses system.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 184,382 | 240,812 |
|                        |         |         |
| Beginning Encumbrances | 1,015   | 15,860  |
|                        |         |         |
| Revenues               | 284,143 |         |
|                        |         |         |
| Expenditures           | 227,713 |         |
|                        |         |         |
| Transfers              |         |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 240,812 |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** LNR - Natural Physical Environment

**Legal Authority:** Act 259, SLH 2001, as amended by Act 177, SLH 2002

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-308-C

**Intended Purpose:**

This fund was administratively established to account for risk management costs imposed on special funds (Boating Special Fund, Special Land and Development Fund, and State Parks).

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 0       | 59,391  |
|                        |         |         |
| Beginning Encumbrances | 0       | 56,584  |
|                        |         |         |
| Revenues               |         |         |
|                        |         |         |
| Expenditures           | 80,006  |         |
|                        |         |         |
| Transfers              | 139,397 |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 59,391  |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Bureau of Conveyances Special Fund

**Legal Authority:** 502-8, HRS; Act 125, SLH 1999

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-309-C

**Intended Purpose:**

This fund was established to enable the Bureau of Conveyances to serve the public more efficiently by maintaining and enhancing the computerized recording system, and eliminate manual duplication of information.

**Current Program Activities:**

Activities include planning, designing, constructing, operating, maintaining, improving, and acquiring equipment, furnishings, software and staff to modernize and operate the computerized system.

| Financial Data         |           |           |
|------------------------|-----------|-----------|
|                        | FY 2002   | FY 2003   |
| Beginning Cash Balance | 2,900,052 | 3,901,725 |
|                        |           |           |
| Beginning Encumbrances | 1,384,778 | 784,127   |
|                        |           |           |
| Revenues               | 1,997,754 |           |
|                        |           |           |
| Expenditures           | 1,022,990 |           |
|                        |           |           |
| Transfers              | 26,909    |           |
|                        |           |           |
|                        |           |           |
| Ending Cash Balance    | 3,901,725 |           |
|                        |           |           |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Conveyances & Recordings

**Legal Authority:** Act 259, SLH 2001, as amended by Act 177, SLH 2002

**Fund Type (MOF):** Interdepartmental (U)

**Approp. Act No.** S-311-C

**Intended Purpose:**

This fund was established to receive funds from the Department of Commerce and Consumer Affairs' (DCCA) Hurricane Relief Trust Fund to administer the collection of the special mortgage recording fee.

**Current Program Activities:**

Due to Act 339, SLH 1994, four (4) permanent positions were created to handle the additional workload. The basic activity was the collection of the special mortgage recording fees which are deposited directly into DCCA's account. Collection of the special mortgage recording fee has been suspended.

| Financial Data         |          |         |
|------------------------|----------|---------|
|                        | FY 2002  | FY 2003 |
| Beginning Cash Balance | 26,909   | 0       |
|                        |          |         |
| Beginning Encumbrances |          | 0       |
|                        |          |         |
| Revenues               | 0        |         |
|                        |          |         |
| Expenditures           |          |         |
|                        |          |         |
| Transfers              | (26,909) |         |
|                        |          |         |
|                        |          |         |
| Ending Cash Balance    | 0        |         |
|                        |          |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Forest and Wildlife Resources

**Legal Authority:** Act 259, SLH 2001, as amended by Act 177, SLH 2002

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-314-C

**Intended Purpose:**

This fund was administratively established to receive funds from the Special Land and Development Fund to develop a rapid response capacity within DLNR to address invasive species on public lands.

**Current Program Activities:**

Coordinating efforts with the Invasive Species Committees (ISC) on addressing issues and activities to mitigate and eradicate invasive species statewide.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 0       | 172,889 |
|                        |         |         |
| Beginning Encumbrances | 0       | 34,723  |
|                        |         |         |
| Revenues               | 11,550  |         |
|                        |         |         |
| Expenditures           | 153,402 |         |
|                        |         |         |
| Transfers              | 314,741 |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 172,889 |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** State Parks Special Fund (formerly known as 'Aina Ho'omalua Special Fund)

**Legal Authority:** 184-3.4 HRS; Act 120, SLH 2000

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-315-C; S-336-C; S-312-C

**Intended Purpose:**

Act 120, SLH 2000, established the State Park Special Fund to maintain and operate the State Parks system and also authorized the transfer of unexpended balances from the 'Aina Ho'omalua Special Fund. Act 312, SLH 1991, originally established the 'Aina Ho'omalua Special Fund to collect State Parks' proceeds from park user fees or any leases or concession agreements to be used for the planning and development of interpretive programs.

**Current Program Activities:**

To establish interpretive programs to enhance park visitors' appreciation of Hawaii's unique cultural and natural resources, and supplement land-related repairs and maintenance on State Parks facilities.

| Financial Data         |           |           |
|------------------------|-----------|-----------|
|                        | FY 2002   | FY 2003   |
| Beginning Cash Balance | 2,165,056 | 2,889,470 |
|                        |           |           |
| Beginning Encumbrances | 203,259   | 516,579   |
|                        |           |           |
| Revenues               | 1,795,344 |           |
|                        |           |           |
| Expenditures           | 1,042,341 |           |
|                        |           |           |
| Transfers              | (28,589)  |           |
|                        |           |           |
|                        |           |           |
| Ending Cash Balance    | 2,889,470 |           |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Special Land & Development Fund

**Legal Authority:** 171-19, HRS; Act 122, SLH 2000

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-316-C, S-318-C, S-319-C, S-320-C, S-337-C, S-396-C, S-338-C

**Intended Purpose:**

This fund was established by Act 32, SLH 1962, for non-ceded public land proceeds from sale of public lands, including interest on deferred payments, and rents from leases, licenses and permits. Non-ceded public lands are defined as lands acquired by the Territory after annexation and prior to statehood, and those lands acquired after statehood from the federal government and private landowners. This fund provides the funding for the Land Maintenance account, Appraisal Fees account, and Publication of Notices account. Act 122, SLH 2000 authorized the transfer of the unexpended balance of the now defunct Industrial Park Special Fund to the credit of the Special Land and Development Fund.

**Current Program Activities:**

Key activities includes sales in fee, sale of general leases, issuance of revocable permits and the maintenance of State lands.

| Financial Data         |             |            |
|------------------------|-------------|------------|
|                        | FY 2002     | FY 2003    |
| Beginning Cash Balance | 19,543,194  | 19,631,383 |
|                        |             |            |
| Beginning Encumbrances | 1,343,396   | 1,563,806  |
|                        |             |            |
| Revenues               | 5,901,360   |            |
|                        |             |            |
| Expenditures           | 4,157,659   |            |
|                        |             |            |
| Transfers              | (1,655,512) |            |
|                        |             |            |
|                        |             |            |
| Ending Cash Balance    | 19,631,383  |            |
|                        |             |            |



**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Hawaii Historic Preservation Special Fund

**Legal Authority:** 6E-16, HRS; Act 388, SLH 1989

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-321-C

**Intended Purpose:**

This fund was established by Act 388, SLH 1989, to account for appropriations from the Legislature, gifts, donations, grants and interest income to provide financial assistance to public and private agencies in accordance with chapter 42D, HRS involved in historic preservation activities other than those covered by section 6E-9, HRS.

**Current Program Activities:**

To provide State grants-in aids and to fund a temporary Historic Preservation Specialist position on Kauai.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 56,478  | 18,861  |
|                        |         |         |
| Beginning Encumbrances | 21,211  | 494     |
|                        |         |         |
| Revenues               | 25,667  |         |
|                        |         |         |
| Expenditures           | 63,284  |         |
|                        |         |         |
| Transfers              |         |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 18,861  |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Commercial Fisheries Special Fund

**Legal Authority:** 189-2.4, HRS, Act 121, SLH 2000

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-323-C; S-313-C

**Intended Purpose:**

Act 220, SLH 1996, established the Commercial Fisheries Special Fund to develop and conduct programs and activities for projects concerning aquatic life used for commercial purposes. Revenues from commercial fishing licenses, permits, fees, etc. are deposited into this account. Act 121, SLH 2000, permanently established the Commercial Fisheries Special Fund for the management and conservation of aquatic life used for commercial purposes.

**Current Program Activities:**

Developing and conducting resource monitoring programs and studies to determine sustainable use of aquatic life for commercial purposes. Also, to implement research programs and activities concerning the conservation and management of aquatic life for commercial purposes.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 460,943 | 499,735 |
|                        |         |         |
| Beginning Encumbrances | 48,557  | 0       |
|                        |         |         |
| Revenues               | 184,297 |         |
|                        |         |         |
| Expenditures           | 145,505 |         |
|                        |         |         |
| Transfers              | 0       |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 499,735 |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Endangered Species Trust Fund  
**Legal Authority:** 195D-31, HRS; Act 380, SLH 1997  
**Fund Type (MOF):** Special (B)  
**Approp. Act No.** S-324-C

**Intended Purpose:**

Act 380, SLH 1997, established a special fund to be known as the Endangered Species Trust Fund, for the preparation and implementation of habitat conservation plans and safe harbor agreements and to provide additional incentives and funding sources for private landowners to recover and protect threatened and endangered species on their lands.

**Current Program Activities:**

Additional funds would need to be secured before this program can be implemented. Current activities for now would include educating the public and obtaining private contributions.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 875     | 46,807  |
|                        |         |         |
| Beginning Encumbrances | 0       | 593     |
|                        |         |         |
| Revenues               | 50,438  |         |
|                        |         |         |
| Expenditures           | 4,506   |         |
|                        |         |         |
| Transfers              |         |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 46,807  |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Beach Restoration Special Fund  
**Legal Authority:** 171-156, HRS, Act 84, SLH 1999  
**Fund Type (MOF):** Special (B)  
**Approp. Act No.** S-325-C

**Intended Purpose:**

Act 84, SLH 1999 established this fund to provide for the restoration of public beach lands in those instances in which such restoration is considered to benefit the people of the State.

**Current Program Activities:**

Revise plans for the restoration of beach lands of the State; implementation of beach restoration projects.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 157,412 | 220,005 |
|                        |         |         |
| Beginning Encumbrances | 64,326  | 56,005  |
|                        |         |         |
| Revenues               | 126,371 |         |
|                        |         |         |
| Expenditures           | 63,778  |         |
|                        |         |         |
| Transfers              | 0       |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 220,005 |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Water Resource Management Fund

**Legal Authority:** 174C-5.5, HRS; Act 204, SLH 2000

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-326-C

**Intended Purpose:**

Act 204, SLH 2000 established the Water Resource Management Fund, to be used for the following: 1) monitoring program and activities concerning water resource quality, protection and management, 2) research programs and activities concerning water conservation and investigation of alternative sources of water, 3) preparation and dissemination of information to the public concerning activities authorized under the chapter, 4) data collection, development, and updating of long-range planning documents, and 5) any other protection, management, operational, or maintenance function authorized and deemed necessary by the Commission on Water Resource Management. From FY02, funds from the Special Land and Development Fund (S-304-C) to revise and update the Hawaii Water Plan were consolidated with the Water Resource Management Fund.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 88,438  | 322,297 |
|                        |         |         |
| Beginning Encumbrances | 25,000  | 9,349   |
|                        |         |         |
| Revenues               | 235,588 |         |
|                        |         |         |
| Expenditures           | 111,873 |         |
|                        |         |         |
| Transfers              | 110,144 |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 322,297 |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Infrastructure Development Fund

**Legal Authority:** 171-19.5, HRS; Act 144, SLH 2001, as amended by Act 112, SLH 2002

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-327-C

**Intended Purpose:**

Act 144, SLH 2001, established the Infrastructure Development Fund for the development of infrastructure at Kikala-Keokea to benefit residents of Kalapana who have been dispossessed of their homes and lands as a result of the continued volcanic eruptions of the Island of Hawaii. Funds to be matched by the Office of Hawaiian Affairs.

**Current Program Activities:**

Design and construction of infrastructure improvements at Kikala-Keokea.

| Financial Data         |           |           |
|------------------------|-----------|-----------|
|                        | FY 2002   | FY 2003   |
| Beginning Cash Balance | 1,750,000 | 1,814,029 |
|                        |           |           |
| Beginning Encumbrances | 0         | 0         |
|                        |           |           |
| Revenues               | 64,029    |           |
|                        |           |           |
| Expenditures           |           |           |
|                        |           |           |
| Transfers              |           |           |
|                        |           |           |
|                        |           |           |
| Ending Cash Balance    | 1,814,029 |           |
|                        |           |           |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Administer the Forest Stewardship Program

**Legal Authority:** Act 152, SLH 2001

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-328-C

**Intended Purpose:**

Act 152, SLH 2001, authorized a portion of the funds to be deposited into the Forest Stewardship Fund from the Conveyance Tax to be used for administering the Forest Stewardship Program.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 0       | 17,142  |
|                        |         |         |
| Beginning Encumbrances | 0       | 11,121  |
|                        |         |         |
| Revenues               |         |         |
|                        |         |         |
| Expenditures           | 2,858   |         |
|                        |         |         |
| Transfers              | 20,000  |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 17,142  |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Accrued Vacation & Sick Leave Fund

**Legal Authority:** Act 259, SLH 2001, as amended by Act 177, SLH 2002

**Fund Type (MOF):** Revolving (W)

**Approp. Act No.** S-335-C

**Intended Purpose:**

This revolving fund accounts for the accrued vacation and sick leave for project-funded employees of the Division of State Parks and the former Engineering Branch of the Land Division, and now Engineering Division. This account provides the funding for the vacation and sick leave pay-offs for employees who leave the Department's Capitol Improvement Projects (CIP) staff position. The balance remaining in this fund represents the CIP staff employees' vacation and sick leave carryover.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 477,817 | 497,178 |
|                        |         |         |
| Beginning Encumbrances | 0       | 0       |
|                        |         |         |
| Revenues               | 19,361  |         |
|                        |         |         |
| Expenditures           | 0       |         |
|                        |         |         |
| Transfers              | 0       |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 497,178 |         |
|                        |         |         |



**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Natural Area Reserve Fund  
**Legal Authority:** 195-9, HRS; Act 326, SLH 1991  
**Fund Type (MOF):** Special (B)  
**Approp. Act No.** S-342-C

**Intended Purpose:**

This fund was established by Act 326, SLH 1991, to receive and expend State and private funds to implement the Natural Area Reserve Heritage Program and Natural Area Partnership Program.

**Current Program Activities:**

Currently funds the Natural Area Partnership Program.

| Financial Data         |           |           |
|------------------------|-----------|-----------|
|                        | FY 2002   | FY 2003   |
| Beginning Cash Balance | 4,796,103 | 6,167,642 |
|                        |           |           |
| Beginning Encumbrances | 486,874   | 727,902   |
|                        |           |           |
| Revenues               | 2,714,101 |           |
|                        |           |           |
| Expenditures           | 1,342,562 |           |
|                        |           |           |
| Transfers              | 0         |           |
|                        |           |           |
|                        |           |           |
| Ending Cash Balance    | 6,167,642 |           |
|                        |           |           |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Wildlife Revolving Fund  
**Legal Authority:** 183D-10.5, HRS; Act 67, SLH 1988  
**Fund Type (MOF):** Revolving (W)  
**Approp. Act No.** S-343-C & S-344-C

**Intended Purpose:**

This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid, enforcement activities, acquisition and maintenance of trails, wildlife research and the importation and management of game and other wildlife.

**Current Program Activities:**

Current activities include education, trail maintenance and research to develop new public hunting areas.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 29,386  | 104,272 |
|                        |         |         |
| Beginning Encumbrances | 32,952  | 44,596  |
|                        |         |         |
| Revenues               | 216,798 |         |
|                        |         |         |
| Expenditures           | 141,912 |         |
|                        |         |         |
| Transfers              | 0       |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 104,272 |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Forest Stewardship Fund  
**Legal Authority:** 195F-4, HRS; Act 327, SLH 1991  
**Fund Type (MOF):** Special (B)  
**Approp. Act No.** S-347-C

**Intended Purpose:**

This fund was established by Act 327, SLH 1991, to provide funding to private landowners to manage, protect, and restore important watersheds, timber resources, fish and wildlife habitats, isolated population of rare and endangered plants, native vegetation, and other lands that are not recognized as potential natural area reserves.

**Current Program Activities:**

The key activity is to provide financial and technical assistance to landowners to manage, protect, and restore important natural resources in Hawaii's forested and formerly forested lands.

| Financial Data         |          |         |
|------------------------|----------|---------|
|                        | FY 2002  | FY 2003 |
| Beginning Cash Balance | 724,730  | 409,734 |
|                        |          |         |
| Beginning Encumbrances | 294,241  | 286,249 |
|                        |          |         |
| Revenues               | 68,289   |         |
|                        |          |         |
| Expenditures           | 363,285  |         |
|                        |          |         |
| Transfers              | (20,000) |         |
|                        |          |         |
|                        |          |         |
| Ending Cash Balance    | 409,734  |         |
|                        |          |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Sport Fish Special Fund

**Legal Authority:** 187A-9.5, HRS; Act 143, 1993

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-348-C

**Intended Purpose:**

This fund was established by Act 143, SLH 1993, to insure compliance with the Federal Aid Sport Fish Restoration Act (Dingell-Johnson/Wallop-Breaux) for the matching of State funds. Revenues collected from sport fish license fees, permits and interest income are used for sport fish projects.

**Current Program Activities:**

Monitor recreational fishing success and harvest levels with creel censuses; maintain the statewide system of open-water fish aggregating devices; and maintain and improve existing artificial reefs.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 40,692  | 22,882  |
|                        |         |         |
| Beginning Encumbrances | 25,152  | 5,559   |
|                        |         |         |
| Revenues               | 43,505  |         |
|                        |         |         |
| Expenditures           | 61,315  |         |
|                        |         |         |
| Transfers              | 0       |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 22,882  |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Boating Special Fund

**Legal Authority:** 248-8, HRS

**Fund Type (MOF):** Special (B)

**Approp. Act No.** S-359-C, S-360-C & S-361-C

**Intended Purpose:**

This fund was established pursuant to section 248-8, HRS to collect revenues to implement the boating and ocean recreation programs.

**Current Program Activities:**

Improving and expanding the capacity of existing mooring and launching facilities; operating, administering, maintaining and policing boating harbors and launching ramps; constructing new facilities; registering boats and maintaining a centralized vessel registration file; regulating the commercial use of boating facilities; administering a marine casualty and investigation program; constructing and maintaining navigation aids for boating facilities; conducting public education in boating safety.

| Financial Data         |           |           |
|------------------------|-----------|-----------|
|                        | FY 2002   | FY 2003   |
| Beginning Cash Balance | 1,776,538 | 2,256,036 |
|                        |           |           |
| Beginning Encumbrances | 739,163   | 771,598   |
|                        |           |           |
| Revenues               | 9,848,488 |           |
|                        |           |           |
| Expenditures           | 8,489,996 |           |
|                        |           |           |
| Transfers              | (878,994) |           |
|                        |           |           |
|                        |           |           |
| Ending Cash Balance    | 2,256,036 |           |
|                        |           |           |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Ceded Land Proceeds - Oahu

**Legal Authority:** 171-18, HRS

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-901-C

**Intended Purpose:**

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admissions Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarcane leases and water licenses) are required to be deposited into this fund. Under the provisions of the Admissions Act and section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust are to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are currently transferred directly into the State General Fund.

| Financial Data         |           |         |
|------------------------|-----------|---------|
|                        | FY 2002   | FY 2003 |
| Beginning Cash Balance | 0         | 0       |
|                        |           |         |
| Beginning Encumbrances | 0         | 0       |
|                        |           |         |
| Revenues               | 624,163   |         |
|                        |           |         |
| Expenditures           |           |         |
|                        |           |         |
| Transfers              | (624,163) |         |
|                        |           |         |
|                        |           |         |
| Ending Cash Balance    | 0         |         |
|                        |           |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Ceded Land Proceeds - Maui

**Legal Authority:** 171-18, HRS

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-902-C

**Intended Purpose:**

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admissions Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarcane leases and water licenses) are required to be deposited into this fund. Under the provisions of the Admissions Act and section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust are to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are currently transferred directly into the State General Fund.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 0       | 0       |
|                        |         |         |
| Beginning Encumbrances | 0       | 0       |
|                        |         |         |
| Revenues               | 237,512 |         |
|                        |         |         |
| Expenditures           |         |         |
|                        |         |         |
| Transfers              | 237,512 |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 0       |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Ceded Land Proceeds - Hawaii

**Legal Authority:** 171-18, HRS

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-903-C

**Intended Purpose:**

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admissions Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarcane leases and water licenses) are required to be deposited into this fund. Under the provisions of the Admissions Act and Chapter 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust are to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are currently transferred directly into the State General Fund.

| Financial Data         |           |         |
|------------------------|-----------|---------|
|                        | FY 2002   | FY 2003 |
| Beginning Cash Balance | 0         | 4       |
|                        |           |         |
| Beginning Encumbrances | 0         | 0       |
|                        |           |         |
| Revenues               | 767,957   |         |
|                        |           |         |
| Expenditures           |           |         |
|                        |           |         |
| Transfers              | (767,953) |         |
|                        |           |         |
|                        |           |         |
| Ending Cash Balance    | 4         |         |
|                        |           |         |



**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Ceded Land Proceeds - Kauai

**Legal Authority:** 171-18, HRS

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-904-C

**Intended Purpose:**

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admissions Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarcane leases and water licenses) are required to be deposited into this fund. Under the provisions of the Admissions Act and section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust are to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are currently transferred directly into the State General Fund.

| Financial Data         |           |         |
|------------------------|-----------|---------|
|                        | FY 2002   | FY 2003 |
| Beginning Cash Balance | 0         | 0       |
|                        |           |         |
| Beginning Encumbrances | 0         | 0       |
|                        |           |         |
| Revenues               | 368,747   |         |
|                        |           |         |
| Expenditures           |           |         |
|                        |           |         |
| Transfers              | (368,747) |         |
|                        |           |         |
|                        |           |         |
| Ending Cash Balance    | 0         |         |
|                        |           |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Temporary Deposits

**Legal Authority:** N/A

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-905-C

**Intended Purpose:**

This fund was created to account for temporary deposits such as security deposits for leases, permits and licenses and also for the payment of appraisal fees chargeable to the applicant.

**Current Program Activities:**

This Trust Fund is being used as a holding account.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 833,940 | 863,009 |
|                        |         |         |
| Beginning Encumbrances | 12,500  | 20,330  |
|                        |         |         |
| Revenues               | 203,165 |         |
|                        |         |         |
| Expenditures           | 174,096 |         |
|                        |         |         |
| Transfers              |         |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 863,009 |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Temporary Deposit - Undistributed Proceeds

**Legal Authority:** N/A

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-906-C

**Intended Purpose:**

This trust fund was established to deposit land rental and water license revenues that are collected by DLNR for, and later transferred to, the Department of Hawaiian Home Lands, the Department of Agriculture, the Department of Transportation, and the Hawaii Community Development Authority.

**Current Program Activities:**

This fund serves as a holding account for revenues generated by the rental of property or from water licenses managed by DLNR for other State agencies.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 0       | 0       |
|                        |         |         |
| Beginning Encumbrances |         |         |
|                        |         |         |
| Revenues               | 374,104 |         |
|                        |         |         |
| Expenditures           | 374,104 |         |
|                        |         |         |
| Transfers              |         |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 0       |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Temporary Deposits - Water Development

**Legal Authority:** N/A

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-907-C

**Intended Purpose:**

This fund was created to account for security deposits collected on specifications and plans. This account is also used for various liaison and temporary type of projects.

**Current Program Activities:**

Besides being used primarily as a holding account for miscellaneous receipts and expenditures.

| Financial Data         |           |           |
|------------------------|-----------|-----------|
|                        | FY 2002   | FY 2003   |
| Beginning Cash Balance | 961,884   | 1,008,116 |
|                        |           |           |
| Beginning Encumbrances | 25,250    | 22,207    |
|                        |           |           |
| Revenues               | 169,440   |           |
|                        |           |           |
| Expenditures           | 123,208   |           |
|                        |           |           |
| Transfers              |           |           |
|                        |           |           |
|                        |           |           |
| Ending Cash Balance    | 1,008,116 |           |
|                        |           |           |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Preservation of Endangered Plants

**Legal Authority:** N/A

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-908-C

**Intended Purpose:**

The purpose of this account is to make expenditures of donated revenues for activities related to endangered plants. Revenues consist of donations from the Hawaii Credit Union League which are required to be used for the preservation of Hawaii's endangered plants.

**Current Program Activities:**

Expenditures are made for the preservation of endangered plants such as fencing off areas for endangered plants.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 3,685   | 3,685   |
|                        |         |         |
| Beginning Encumbrances | 0       | 0       |
|                        |         |         |
| Revenues               |         |         |
|                        |         |         |
| Expenditures           |         |         |
|                        |         |         |
| Transfers              |         |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 3,685   |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Kaho'olawe Rehabilitation Trust Fund

**Legal Authority:** 6K-9.5, HRS; Act 161, SLH 1994, as amended by Act 126, SLH 2001

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-909-C

**Intended Purpose:**

This fund was established to receive federal funds, legislative appropriations, and moneys from grants, donations or proceeds for the rehabilitation and environmental restoration of the Island of Kaho'olawe.

**Current Program Activities:**

The federal funds are used to fund the operation of the Kaho'olawe Island Reserve Commission. Some of the activities will focus on the preservation, protection, rehabilitation, revegetation and education of the island.

| Financial Data         |            |            |
|------------------------|------------|------------|
|                        | 2002       | 2003       |
| Beginning Cash Balance | 22,667,579 | 28,649,457 |
|                        |            |            |
| Beginning Encumbrances | 304,254    | 2,697,513  |
|                        |            |            |
| Revenues               | 8,255,176  |            |
|                        |            |            |
| Expenditures           | 2,273,298  |            |
|                        |            |            |
| Transfers              |            |            |
|                        |            |            |
|                        |            |            |
| Ending Cash Balance    | 28,649,457 |            |
|                        |            |            |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Donations, Gifts & Grants

**Legal Authority:** N/A

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-911-C

**Intended Purpose:**

This trust account was created to account for donations received from various subsidiaries of sugar plantations. The donations were to be used for the operation and maintenance of sugarcane irrigation stations. Currently, no donations, gifts, or grants are being made to this account.

**Current Program Activities:**

The account actually serves as a clearing account for private parties to obtain and pay for stream gauging services rendered by the United States Geological Survey (USGS). Since the USGS is not authorized to enter into agreements or contracts with private parties, the State has entered into a cooperative agreement whereby the USGS bills the State and the State in turn bills the private parties. DLNR requires that State water licensees install and maintain stream gauging equipment to measure the amount of water they use. The USGS installs gauging stations in the stream to measure water usage that the State uses for billing purposes.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 35,506  | 16,811  |
|                        |         |         |
| Beginning Encumbrances | 0       | 0       |
|                        |         |         |
| Revenues               | 19,700  |         |
|                        |         |         |
| Expenditures           |         |         |
|                        |         |         |
| Transfers              | 38,395  |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 16,811  |         |
|                        |         |         |

**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Boating Security Deposits

**Legal Authority:** N/A

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-915-C

**Intended Purpose:**

This trust account was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from the boating tenants of small boat harbors. The security deposits are usually equivalent to three months' rent.

**Current Program Activities:**

This trust account is being used as a holding account and the security deposits are returned when rental agreements are terminated.

| Financial Data         |         |         |
|------------------------|---------|---------|
|                        | FY 2002 | FY 2003 |
| Beginning Cash Balance | 697,870 | 691,919 |
|                        |         |         |
| Beginning Encumbrances | 0       | 0       |
|                        |         |         |
| Revenues               | 69,019  |         |
|                        |         |         |
| Expenditures           | 74,970  |         |
|                        |         |         |
| Transfers              |         |         |
|                        |         |         |
|                        |         |         |
| Ending Cash Balance    | 691,919 |         |
|                        |         |         |



**Department:** Land and Natural Resources

**Date:** November 29, 2002

**Name of Fund:** Office of Hawaiian Affairs (OHA) Kikala-Keokea Trust Fund

**Legal Authority:** N/A

**Fund Type (MOF):** Trust (T)

**Approp. Act No.** T-918-C

**Intended Purpose:**

Act 144, SLH 2001, established the Infrastructure Development Fund for the development of infrastructure at Kikala-Keokea. This fund was administratively established to receive funds from OHA for matching purposes.

**Current Program Activities:**

Design and construction of infrastructure improvements at Kikala-Keokea.

| Financial Data         |           |           |
|------------------------|-----------|-----------|
|                        | FY 2002   | FY 2003   |
| Beginning Cash Balance | 0         | 1,350,000 |
| Beginning Encumbrances | 0         | 0         |
| Revenues               | 1,350,000 |           |
| Expenditures           |           |           |
| Transfers              |           |           |
| Ending Cash Balance    | 1,350,000 |           |